

The Research Centre of the Faculty of Economics
cordially invites you to a research seminar
on **Wednesday, 13th June 2018**
at **1 p.m.** in room **P-119**
at the **Faculty of Economics, University of Ljubljana**

Author:

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will present articles:

“Revisiting the levers of control with meta-analytic methods: On the nomological network, hierarchies, and construct operationalization”

“Robert Simons’ (1995) levers of control (LoC) framework is one of the most prominent management control system (MCS) frameworks employed in quantitative research during the last two decades. We synthesize the quantitative evidence from 65 independent data sets and thus test the nomological network around the four levers of control. Controlling for statistical artifacts, we provide strong support for most of the theoretical predictions from the LoC framework, but also highlight notable empirical deviations from the theoretical expectations, pointing at conceptual vagueness in the LoC framework. Through a moderator analysis, we show that the results in the primary studies are dependent on the hierarchical level of the respondents chosen, the specific management control practice which is investigated for the diagnostic or interactive use and the measurement of organizational performance through financial or non-financial performance variables. We discuss conceptual reasons for these moderating effects and outline according implications for future research.”

“How do Presentation Format, Time Pressure, and Visual Attention affect Subjective Performance Evaluation in a Balanced Scorecard Setting—An Eye-Tracking Experiment”

“This study experimentally examines how time pressure, presentation format, and visual attention affect performance evaluations based on Balanced Scorecard (BSC) measures. In addition, we test how presentation format and time pressure influence an evaluator’s visual attention on these measures. Eye-tracking technology was used to examine how much visual attention evaluators pay to corporate social responsibility (CSR) measures included in BSCs when varying CSR presentation formats (i.e., CSR measures integrated in the traditional BSC categories vs. CSR measures presented in a separated category) and time pressure levels (i.e., low vs. high). Participants were asked to evaluate two managers based on their—on average equal—managerial performance measures. We found that both the actual performance evaluations and the actual visual attention deviated from optimal (i.e., equal) performance evaluations and optimal (i.e., equal) amount of visual attention given to the measures, respectively. The deviation from optimal performance evaluations is influenced by presentation format, while the deviation from optimal visual attention is influenced affected by time pressure. As expected, presenting CSR measures in a separated category is associated with higher deviation from optimal performance evaluation. Interestingly, lower time pressure is associated with a higher deviation from an equally distributed visual attention across categories. The deviation from optimal visual attention was not associated with the deviation from optimal performance evaluations.”

You can register for the free seminar by phone (01) 58-92-490, or via e-mail: research.seminars@ef.uni-lj.si by Tuesday, 12th June 2018.

You can find all information regarding future research seminars on following link: http://www.ef.uni-lj.si/raziskovanje/seminarji_in_konference

We look forward to seeing you!

